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Forty-seventh session
Agenda items 106 and 107

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/47/816)]

47/215. Improving the financial situation of the United Nations

The General Assembly,

Recalling the purposes and principles of the Charter of the United Nations and, in particular, Article 17, paragraph 1, which states that the General Assembly shall consider and approve the budget of the Organization, and Article 17, paragraph 2, which stipulates that the expenses of the Organization shall be borne by the Members as apportioned by the Assembly,

Recalling also the Financial Regulations and Rules of the United Nations and particularly regulation 5.4, according to which contributions and advances shall be considered as due and payable in full within thirty days of the receipt of the communication of the Secretary-General,

Expressing its appreciation to those Member States that pay their assessed contributions in full and on time,

Recognizing that while the level of outstanding contributions to the regular budget and peace-keeping operations has remained significant in 1992, there has been progress in the pattern of payments by Member States, notably for peace-keeping operations,

Recalling its resolution 41/213 of 19 December 1986 on the review of the efficiency of the administrative and financial functioning of the United Nations and its resolutions 45/236 A and B of 21 December 1990 on the current financial crisis and financial emergency of the United Nations,

1. Takes note of the reports of the Secretary-General on the financial situation and on possible measures to address the financial problems of the Organization submitted to the General Assembly at its forty-sixth and forty-seventh sessions; 1/

2. Also takes note of the related observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions; 2/

3. Expresses its appreciation for the provision of information on the financial situation of the Organization on a regular basis, and requests the Secretary-General to continue providing such information as often as necessary, through specific reports and through reports on the status of contributions, and to include in those reports information on arrears and outstanding contributions in relation to assessments, on the cash flow situation of the Organization and on any possible additional elements which would enable Member States to be fully apprised of the various aspects of the financing of United Nations activities, including consolidated information on a biannual basis on the amounts owed to each troop-contributing country based on existing data;

4. Urges the Secretary-General to increase his efforts in encouraging Member States to meet their financial obligations towards the Organization with regard to all outstanding assessed contributions to the regular budget and all peace-keeping operations, as requested in resolutions 45/236 A and B, and to reflect the results in the reports mentioned in paragraph 3 above;

5. Expresses its concern that the financial situation of the Organization has remained uncertain and precarious during the year 1992 and that late payments or non-payments of assessed contributions to the regular budget and peace-keeping accounts over the years by a majority of Member States have resulted in the depletion of reserves and cash flow problems;

6. Regrets that the Organization has to operate with large arrears and unpaid contributions, and notes with concern that ad hoc measures had to be adopted during 1992, including borrowing from peace-keeping funds and delays in reimbursement to troop contributors, in addition to the previous suspension on a number of occasions of the Financial Regulations requiring the surrendering to Member States of remaining balances of appropriations;

7. Reaffirms that all Member States have the obligation to pay their assessed contributions in full and on time;

8. Notes that if all outstanding assessed contributions were to be paid in full, the Organization could reimburse Member States and replenish its reserves;

9. Requests the Secretary-General to undertake a study of the United Nations financial and budgetary practices, drawing upon the experiences of other organizations within the system, particularly the calendar for the consideration and adoption of the programme budget and the timing of issuance

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1/ A/46/600 and Add.1-3; A/C.5/47/13.

2/ A/46/765 and A/47/565.

of assessments, with a view to facilitating timely and full payments by Member States;

10. Invites the Secretary-General to make proposals for possible systems of incentives for implementation on or before 1 January 1995, taking into account proposals made by Member States during the forty-seventh session, in order to encourage Member States to pay all their assessments in full and on time, and to report thereon to the General Assembly at its forty-eighth session, and in this connection requests the Secretary-General to consider proposing revisions to the relevant Financial Regulations and Rules;

11. Requests the Secretary-General to report to the General Assembly at its forty-eighth session on the contingency measures taken to face cash shortages in the Organization;

12. Takes note of the proposal of the Secretary-General for an increase in the level of the Working Capital Fund and the observations of the Advisory Committee in this regard 3/ and decides to revert to this matter, if necessary, at its forty-eighth session;

13. Emphasizes the need to continue to ensure overall efficient and prudent management by the Secretary-General of all the resources of the Organization entrusted by Member States for the implementation of all its mandates and, in particular, stresses the need to ensure full accountability and responsibility in the management and use of these resources;

14. Notes with concern that the lack of cash reserves and the cash flow problems have a negative impact on the capacity of the Secretariat to manage the Organization;

15. Requests the Secretary-General to take steps to strengthen, inter alia, through the application of the integrated management information system, the central management of all cash resources available within the Organization, including optimizing the use of available cash, taking into account resources earmarked for discharging unliquidated obligations and those appropriated for implementing multi-year projects under the General Fund;

16. Decides to consider in the future the agenda items entitled "Current financial crisis of the United Nations" and "Financial emergency of the United Nations" under one agenda item entitled "Improving the financial situation of the United Nations";

17. Invites the Secretary-General to submit a report on the financial situation of the Organization no later than 15 November 1993;

18. Also decides to consider the financial situation of the Organization as and when required.

94th plenary meeting
23 December 1992

3/ See A/45/860.